



The Punjab Urban Immovable Property Tax (Validation of Lists) Act, 1943

Act 5 of 1943

Keyword(s):

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**THE PUNJAB URBAN IMMOVABLE PROPERTY
TAX (VALIDATION OF LISTS) ACT, 1943**

¹PUNJAB ACT 5 OF 1943.

[Received the assent of His Excellency the Governor on the 4th day of April, 1943, and was first published in the Government Gazette (Extraordinary) of the 6th day of April, 1943.]

An Act to establish the validity of certain valuation lists made under the provisions of the Punjab Urban Immoveable Property Tax Act, 1940.

It is hereby enacted as follows :

1. (1) This Act may be called the Punjab Urban Immoveable Property Tax (Validation of Lists) Act, 1943.

Short title and extent.

(2) It extends to the whole of ²Punjab.

2. No valuation list made on or before the first day of April, 1943, in exercise of the powers conferred by the Punjab Urban Immoveable Property Tax Act, 1940, shall be called in question in any proceedings whatsoever on the ground that the assessing authority concerned caused the draft valuation list to be prepared before the expiration of the period allowed for the delivery of the returns under section 8 of the said Act.

Certain valuation lists not to be called in question.

3. Where in any proceedings concluded before the commencement of this Act any such valuation list has been found to be invalid on such ground by any person or authority, such finding shall be void and of no effect.

Validation of valuation lists.

¹For the Statement of Objects and Reasons, see *Government Gazette* (Extraordinary), *Punjab*, 1943, page 42, and for proceedings in Assembly see *Punjab Legislative Assembly Debates*, Volume XXI, pages 614—616.

²Substituted for the words "East Punjab" (which had been inserted for the words "the Punjab" by the Indian Independence (Adaptation of Bengal and Punjab Acts Order, 1948), by the Adaptation of Laws Order, 1950.